

**Listing of Claims:**

1. (currently amended) A method for manufacturing a structure ~~including~~ on a substrate ~~including~~ a first metallization level ~~including~~ separated from the substrate by a first insulating layer ~~including~~ and a second metallization level ~~including~~ separated from the first metallization level by a second insulating layer ~~including~~, first openings, having a contour, being formed in the first metallization level and in the first insulating layer, and second openings, having an internal contour, larger than the first ones being defined in the second metallization level and the second insulating layer, the method including the steps of:

forming on the substrate a piling of a first insulating layer ~~including~~, a first metallization level ~~including~~, a second insulating layer ~~including~~, and a second metallization level ~~including~~ ;

opening first windows and second strip-shaped windows in the second metallization level and in the second insulating layer, the second windows having an internal contour and an external contour, wherein the first windows ~~including~~ correspond to the contour of the first openings and ~~second strip-shaped windows (12)~~, the external contour of the second windows ~~which~~ corresponds to the internal contour of the second openings, ;

depositing a masking layer filling the second strip-shaped windows;

forming ~~in a masking layer (20) covering the structure~~ third windows, larger than the first windows, in the masking layer;

removing ~~etching~~ the first metallization level in the first windows~~[[,]]~~ ;

removing the second metallization level ~~including~~ in the third windows and under the masking layer out to as far as the internal periphery contour of the second windows,

etching ~~by a chosen distance~~ the first insulating layer forming a recess ~~including~~, and

simultaneously removing the second insulating layer ~~[[ (8) ]]~~ within the internal contour of the second windows~~[[,]]~~ ; and

removing the masking layer.

2. (currently amended) The method of claim 1, wherein the steps of removing etchings of the second metallization level, the second insulating layer, and the first metallization level ~~according to the contour of the first windows~~ are accomplished by vertical anisotropic etchings.

3. (original) The method of claim 1, wherein the first and second metallization levels are made of distinct selectively etchable materials.

4. (original) The method of claim 1, wherein the first metallization level is made of niobium and the second metallization level is made of chromium.

5. (original) The method of claim 1, wherein each second opening surrounds a first opening.

6. (original) The method of claim 1, wherein each second opening surrounds a group of first openings.

7. (new) The method of claim 1, wherein the step of etching the first insulating layer involves etching for a predetermined duration resulting in formation of a recess in the first insulating layer having a predetermined amount of undercut with respect to the contour of the first opening.